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**Subject:** Confirmation Question for Waterloo  
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Hi Alyson,

Hopefully this is our last follow up question.

Q28 in Q&A's for Accounting Guidance on Accounts 1588 and 1589 states:

If these utilities have reviewed the historical balances (including the 2018 balance) in the context of the new accounting guidance and are confident that there are no systemic issues with their RPP settlement and related accounting processes, they may request final disposition of account balances in their next rate application.

Waterloo Norths is requesting the final disposition of account balances in current application. Can you please confirm that there are no systemic issues with the RPP settlement and the related accounting processes?

Can you also confirm that the account balances for Account 1588 and Account 1589 have been adjusted to be in accordance with the new accounting guidance?

Thanks,

Kelli